Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1. (Currently Amended) In a seating system for <u>use in</u> a vehicle, <u>the seating</u> system having a seat bottom and a seat back <u>having a forward facing side and a rearward</u> facing side, the seat back having a generally rectangular configuration, the seat bottom and <u>seat back being positioned with respect to each other interconnected in a pivoting manner so</u> that the seat back is configured for movement between a generally upright seating position and a generally horizontal stowed position, the improvement comprising:

a positioning system configured to move the seat back between the seating position and the stowed position and configured for actuation by a user <u>located proximate</u> from a rear portion of the vehicle, the positioning system including a first actuator configured to permit movement of the seat back between the stowed position and the seating position, wherein the first actuator comprises a handle member disposed proximate an upper corner of the seat back, and a second actuator configured to actuate the first actuator to permit movement of the seat back, wherein the second actuator comprises a handle device disposed proximate a lower corner of the seat back;

and a rotary retraction device including a cord configured to return the handle device to a stowed position.

- 2. (Canceled).
- 3. (Canceled).
- 4. (Canceled).
- 5. (Withdrawn) The seating system of Claim 4 wherein the second actuator further comprises a pushbutton disposed proximate a lower corner of the seat back.

- 6. (Currently Amended) The seating system of Claim 3 Claim 1 further comprising a spring member coacting with the seat back and configured to bias the seat back to the seating position when the release mechanism is in the released position.
- 7. (Currently Amended) The seating system of Claim 4 Claim 1 wherein the handle member is configured for pivotal movement.
 - 8. (Canceled).
- 9. (Currently Amended) The seating system of Claim 8 Claim 1 wherein the handle device is coupled to a flexible member configured to engage the first actuator.
- 10. (Withdrawn) The seating system of Claim 8 wherein the handle device is coupled to a rigid extension member configured to engage the release mechanism.
 - 11. (Canceled).
- 12. (Currently Amended) A positioning system for moving a seat back of a vehicle seat to be used in a vehicle between a seating position and a cargo storage position, comprising:
- a release mechanism actuatable between a first position to permit movement of the seat back and a second position to prevent movement of the seat back;
- a first actuator disposed on the seat back proximate an upper corner of the seat back;
- a second actuator disposed on the seat back proximate a lower corner of the seat back, wherein the second actuator is returned from a use position to a stowed position by a rotary spring mechanism including a cord; and
- so that the seat back can be moved from the cargo storage position to the seating position by a person actuating the first actuator from a location alongside the vehicle and by a person actuating the second actuator from a location behind the vehicle.
- 13. (Original) The positioning system of Claim 12 wherein the first actuator is a pivotally actuated handle member.

- 14. (Withdrawn) The positioning system of Claim 12 wherein the second actuator is a touch-activated device.
- 15. (Original) The positioning system of Claim 13 wherein the second actuator comprises a substantially flexible member coupled to a gripping member and an upper portion of the seat back.
- 16. (Withdrawn) The positioning system of Claim 13 wherein the second actuator comprises a substantially rigid extension member coupled to a gripping member and an upper portion of the seat back.
- 17. (Original) The positioning system of Claim 12 wherein the first actuator and the second actuator are at least partially recessed within a rear surface of the seat back.
- 18. (Original) The positioning system of Claim 12 wherein the seat back comprises two seat back sections.
- 19. (Original) The positioning system of Claim 12 further comprising a spring member configured to bias the seat back toward the seating position.
- 20. (Original) The positioning system of Claim 12 wherein the first actuator and the second actuator are positioned on the seat back adjacent a side of the vehicle.
 - 21. (Canceled).

- 22. (Currently Amended) A system for moving a seat back of a vehicle seat to be located in a vehicle between a cargo storage position and a seating position, comprising a first actuator disposed proximate an upper corner of the seat back and a second actuator disposed proximate a lower corner of the seat back, wherein the first actuator is configured to be actuated by a user to be located proximate from a side of the vehicle and the second actuator is configured to be actuated by a user from to be located proximate a rear of the vehicle, wherein at least one of the first actuator and the second actuator are provided in a recess of a back panel of the seat back and are extendable from the recess and retractable to the recess by a rotary spring device having a retractable cord, so that the seat back may be moved from the cargo storage position to the seating position by a user to be located at either the a side or the rear of the vehicle.
- 23. (Original) The system of Claim 22 wherein the first actuator is a pivotally actuated handle member.
- 24. (Original) The system of Claim 22 wherein the second actuator is a push button.
- 25. (Original) The system of Claim 22 wherein the second actuator comprises an extension member coupled to a gripping member and an upper portion of the seat back.
- 26. (Original) The system of Claim 25 wherein the extension member is a substantially rigid member.
- 27. (Original) The system of Claim 25 wherein the extension member is a substantially flexible member.
- 28. (Original) The system of Claim 22 wherein the first actuator and the second actuator are at least partially recessed within a rear surface of the seat back.
- 29. (Original) The system of Claim 22 wherein the first actuator and the second actuator are positioned on the seat back adjacent a side portion of the vehicle.
 - 30. (Canceled).